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Agenda item 134

Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Felipe **García Landa** (Mexico)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 134 are set out in the reports of the Committee contained in documents A/72/682 and A/72/682/Add.1.

2. The Fifth Committee resumed its consideration of the item at its 43rd, 45th and 48th meetings, on 31 May, 8 June and 5 July 2018. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.[1]

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General entitled "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability" (A/72/492/Add.2);

(b) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/72/7/Add.49);

(c) Seventh progress report of the Secretary-General on the accountability system in the United Nations Secretariat: strengthening the accountability system of the Secretariat under the new management paradigm (A/72/773);

(d) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/72/885).

[1] A/C.5/72/SR.43, A/C.5/72/SR.45 and A/C.5/72/SR.48.

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II. Consideration of proposals

A. Draft resolution A/C.5/72/L.53

4. At its 48th meeting, on 5 July, the Committee had before it a draft resolution entitled "Shifting the management paradigm in the United Nations" (A/C.5/72/L.53), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Estonia.

5. At the same meeting, the Committee adopted draft resolution A/C.5/72/L.53 without a vote (see para. 10, draft resolution I).

B. Draft resolution A/C.5/72/L.35

6. At its 48th meeting, on 5 July, the Committee had before it a draft resolution entitled "Progress towards an accountability system in the United Nations Secretariat" (A/C.5/72/L.35), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Chad.

7. At the same meeting, the Committee adopted draft resolution A/C.5/72/L.35 without a vote (see para. 10, draft resolution II).

C. Draft decision A/C.5/72/L.56

8. At its 48th meeting, on 5 July, the Committee had before it a draft decision entitled "Questions deferred for future consideration" (A/C.5/72/L.56), submitted by the Chair of the Committee.

9. At the same meeting, the Committee adopted draft decision A/C.5/72/L.56 without a vote (see para. 11).

III. Recommendations of the Fifth Committee

10. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

Draft resolution I
Shifting the management paradigm in the United Nations

The General Assembly,

Recalling all its relevant resolutions, including resolutions 41/213 of 19 December 1986 and 72/266 of 24 December 2017;

Having considered the report of the Secretary-General entitled "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability",[1] as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Reaffirms* the role of the General Assembly and its relevant intergovernmental and expert bodies, within their respective mandates, in planning, programming, budgeting, monitoring and evaluation;

2. *Also reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and reaffirms the role of the Committee in carrying out a thorough analysis and in approving human and financial resources and policies, with a view to ensuring full, effective and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard;

3. *Further reaffirms* the role of the General Assembly with regard to the structure of the Secretariat, including the creation, conversion, suppression and redeployment of posts;

4. *Reaffirms* the established budgetary procedures and methodologies, based on its resolutions 41/213 and 42/211 of 21 December 1987, and calls for strict adherence to the framework contained in its resolution 72/266;

5. *Requests* the Secretary-General to submit to the General Assembly for its consideration and approval any proposed amendments to the financial and staff regulations, along with the rationale for the proposed amendments;

6. *Takes note* of the report of the Secretary-General;[1]

7. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

8. *Welcomes* the commitment of the Secretary-General to improving the ability of the United Nations to deliver on its mandates through management reform;

9. *Stresses* that accountability is a central principle of management reform;

10. *Welcomes* the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat, acknowledges that a culture of accountability stems from the leadership of an organization, and stresses that an

[1] A/72/492/Add.2.
[2] A/72/7/Add.49.

effective accountability system is central to successful management of the organization;

11. *Requests* the Secretary-General to continue to develop a clear, simple, and transparent system for delegating authority, to ensure that responsibilities and accountability are aligned;

12. *Underlines* the crucial role of oversight bodies, including the Office of Internal Oversight Services, the Board of Auditors and the Joint Inspection Unit, and calls upon the Secretary-General to make use of the expertise of these bodies in the reform process, as appropriate, by implementing their relevant recommendations;

13. *Decides* to approve the reorganization of the current Department of Management and Department of Field Support into the proposed new Department of Management Strategy, Policy and Compliance and Department of Operational Support;

14. *Takes note* of paragraph 31 of the report of the Advisory Committee;

15. *Requests* the Secretary-General to put in place additional measures aimed at ensuring operational effectiveness and strong internal controls for enhanced accountability;

16. *Also requests* the Secretary-General to submit at the main part of its seventy-third session for its consideration and decision, a comparative assessment of placing human resources functions in a single consolidated department or two distinct departments, with a view to ensuring a unified approach, optimizing the distribution of functions and avoiding duplication;

17. *Approves* the proposed new subsections 29A to 29D of section 29, Management and support services, of the programme budget for the biennium 2018–2019;

18. *Decides* that the proposed Office of Finance and Budget shall be designated as the Office of Programme Planning, Finance and Budget;

19. *Approves* the consolidation of the functions currently under the Office of Information and Communications Technology and the Information and Communications Technology Division of the Department of Field Support;

20. *Welcomes* the proposal by the Secretary-General to create a new Uniformed Capability Support Division as a single point of contact for troop- and police-contributing countries on all administrative and logistical issues related to force generation, memorandums of understanding, contingent-owned equipment and reimbursement, and requests the Secretary-General to further strengthen its role in order to streamline payments to troop- and police-contributing countries in a timely manner;

21. *Decides* to maintain the current name of the Headquarters Committee on Contracts and place its secretariat within the Office of the Under-Secretary-General for the Department of Management Strategy, Policy and Compliance;

22. *Also decides* that the proposed Enabling Section shall be established as an "Enabling and Outreach Service", to be headed at the D-1 level, tasked inter alia with outreach to Member States;

23. *Requests* the Secretary-General to submit proposals on strengthening the role of regional procurement hubs, in particular the Regional Procurement Office in Entebbe, Uganda, in the context of his next report on procurement;

24. *Also requests* the Secretary-General to ensure compliance with the relevant resolutions, regulations and rules governing United Nations procurement;

25. *Further requests* the Secretary-General to consider options for the Department of Management Strategy, Policy and Compliance to have necessary and sufficient information to strengthen compliance and accountability in the procurement function within the Secretariat, and to report thereon in the context of his next report on procurement;

26. *Recognizes* the high level of risk inherent in United Nations procurement activities, and requests the Secretary-General to entrust the Office of Internal Oversight Services with continuing to monitor United Nations procurement and report thereon biennially in conjunction with the related report of the Secretary-General on procurement;

27. *Decides* that the proposed reorganization shall be implemented within the approved resources allocated for the current Department of Management and Department of Field Support;

28. *Requests* the Secretary-General to undertake a comprehensive review of the implementation of the present resolution and to report thereon to the General Assembly at the main part of its seventy-fifth session.

Draft resolution II
Progress towards an accountability system in the United Nations Secretariat

The General Assembly,

Recalling its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006 and its resolutions 60/283 of 7 July 2006, 61/245 of 22 December 2006, 63/276 of 7 April 2009, 64/259 of 29 March 2010, 66/257 of 9 April 2012, 67/253 of 12 April 2013, 68/264 of 9 April 2014, 69/272 of 2 April 2015, 70/255 of 1 April 2016 and 71/283 of 6 April 2017,

Reaffirming its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

Emphasizing that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at all levels of the Secretariat, especially at the highest level,

Recognizing and reaffirming the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

Having considered the seventh progress report of the Secretary-General on the accountability system in the United Nations Secretariat: strengthening the accountability system of the Secretariat under the new management paradigm[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Takes note* of the seventh progress report of the Secretary-General on the accountability system in the United Nations Secretariat: strengthening the accountability system of the Secretariat under the new management paradigm;[1]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Stresses* the indispensable roles of external and internal oversight mechanisms, carried out through regular audit reviews and the issuance of pertinent recommendations, and that the full and timely implementation of the recommendations of oversight bodies, which are aimed at strengthening the performance of managers in monitoring the activities for which they are held accountable, is an essential part of any effective system of accountability;

4. *Recalls* paragraph 6 of its resolution 71/283, and in this regard requests the Secretary-General to intensify his efforts to ensure implementation of the provisions thereof, including outreach activities to staff at all levels on the content of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat[3] and of the policy on protection against retaliation;[4]

5. *Welcomes* the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat, acknowledges that a culture of accountability stems from the leadership of an organization, and stresses that an effective accountability system is central to successful management of the Organization;

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[1] A/72/773.
[2] A/72/885.
[3] ST/IC/2016/25, annex.
[4] ST/SGB/2017/2/Rev.1.

6. *Stresses*, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the regulations and rules;

7. *Recalls* paragraphs 8 and 10 of its resolution 71/283;

8. *Requests* the Secretary-General to continue to make efforts aimed at improving the culture of accountability in the Secretariat, including by continuing to encourage, inter alia, a conducive environment for the reporting of fraud, waste and misconduct, and to continue to take appropriate measures for the protection of whistle-blowers and the prevention of retaliation;

9. *Recalls* paragraph 17 of the report of the Advisory Committee, notes with regret that implementation of, follow-up to and reporting on compliance with the resolutions of the General Assembly that pertain specifically to the accountability system remain inconsistent, and reiterates that this information should be included in performance reports on the programme budget;

10. *Reiterates* that the timely submission of documents is an important aspect of the accountability of the Secretariat to Member States, notes the ongoing efforts to address the underlying challenges related to documentation, and in this regard requests the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator;

11. *Recalls* paragraph 27 of the report of the Advisory Committee, and requests the Secretary-General to provide more details on the measures taken to combat sexual harassment in the Organization and to report thereon in the context of his next report on human resources management;

12. *Also recalls* paragraph 35 of the report of the Advisory Committee, and requests the Secretary-General, in the context of his eighth progress report on the accountability system in the United Nations Secretariat, to include comprehensive information on the outcome of his efforts related to streamlining and simplifying the internal policy framework on accountability;

13. *Reaffirms* that results-based management and performance reporting are essential pillars of a comprehensive accountability framework;

14. *Recognizes* the importance of results-based management and the need to strengthen the capacity of the Secretariat for programme monitoring and reporting, and requests an update on measures taken in the context of the eighth progress report;

15. *Notes* the development of the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021[5] as a critical element of the accountability system, and requests an update on progress made towards the implementation of the action plan in the context of the eighth progress report;

16. *Emphasizes* that evaluation and self-evaluation are essential managerial tools and that senior managers have the responsibility to use evaluation and self-evaluation findings to improve performance and learning, and in this regard requests the Secretary-General to continue to take concrete measures to enhance in-house capacity for self-evaluation, including self-evaluation support within the Secretariat, taking advantage of the existing knowledge and expertise of oversight bodies to ensure that all efforts are made to avoid the duplication and/or overlapping of efforts;

17. *Stresses* the need for the Secretary-General to address the deficiencies in the current system of delegation of authority through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is

[5] A/72/773, annex II.

delegated, systemic reporting mechanisms on monitoring and exercise of delegated authority, risk mitigation and safeguard measures, and actions to be taken in cases of mismanagement or abuse of authority;

18. *Notes* the measures taken to strengthen senior managers' compacts, and requests the Secretary-General to include information on the effectiveness of these compacts as instruments of accountability in the context of future progress reports on accountability in the United Nations Secretariat;

19. *Recalls* paragraph 19 of its resolution 71/283, and requests the Secretary-General to include in future progress reports an overview of the status of accountability in the Secretariat, including information on the impact of specific accountability measures.

11. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Questions deferred for future consideration

The General Assembly decides to defer until the second part of its resumed seventy-third session consideration of the following documents:

Item 149
Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Closed peacekeeping missions

Report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2017[1]

Related report of the Advisory Committee on Administrative and Budgetary Questions[2]

Report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2016[3]

Related report of the Advisory Committee on Administrative and Budgetary Questions[4]

Report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2015[5]

Related report of the Advisory Committee on Administrative and Budgetary Questions[6]

Report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2014[7]

Related report of the Advisory Committee on Administrative and Budgetary Questions[8]

Report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2013[9]

Related report of the Advisory Committee on Administrative and Budgetary Questions[10]

Report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2012[11]

Related report of the Advisory Committee on Administrative and Budgetary Questions[12]

Report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2011[13]

Related report of the Advisory Committee on Administrative and Budgetary Questions[14]

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[1] A/72/649.
[2] A/72/838.
[3] A/71/652.
[4] A/71/856.
[5] A/70/552.
[6] A/70/829.
[7] A/69/659.
[8] A/69/827.
[9] A/68/666.
[10] A/68/837.
[11] A/67/739.
[12] A/67/837.
[13] A/66/665.
[14] A/66/713 and A/66/713/Corr.1.